

## ASSESSOR Donald E. Williamson

### MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

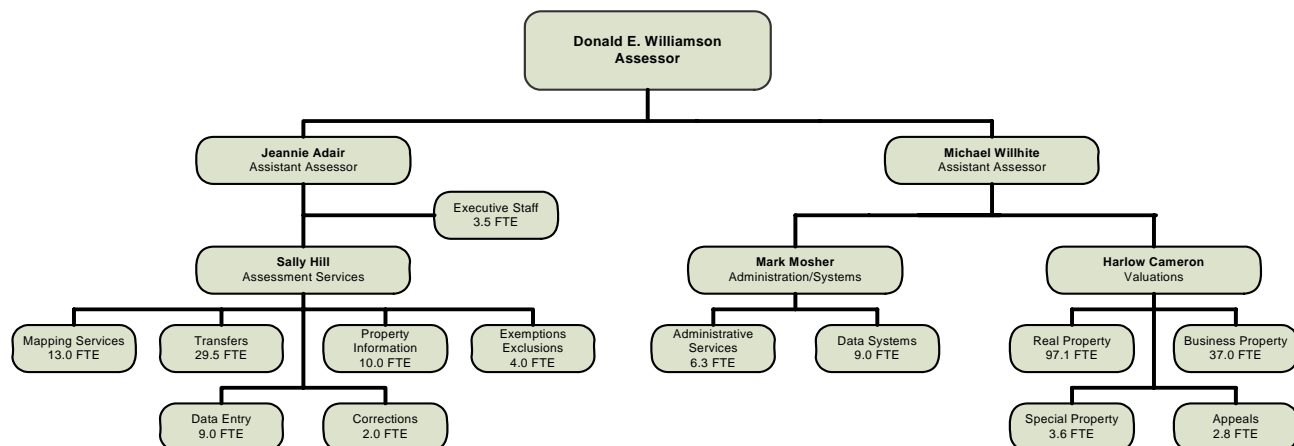
- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

### STRATEGIC GOALS

1. Increase public service by making property information more accessible and easier to understand.
2. Enhance operational efficiency and productivity by utilizing new technology and implementing new policies and procedures.
3. Assure quality control standardization.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2006-07				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	17,559,215	820,000	16,739,215		204.5
State/County Property Tax Administration Program	2,410,943	2,255,295		155,648	28.3
<b>TOTAL</b>	<b>19,970,158</b>	<b>3,075,295</b>	<b>16,739,215</b>	<b>155,648</b>	<b>232.8</b>

Detailed information for each budget unit is provided, along with a description of the services provided, budget unit history and applicable performance measures.

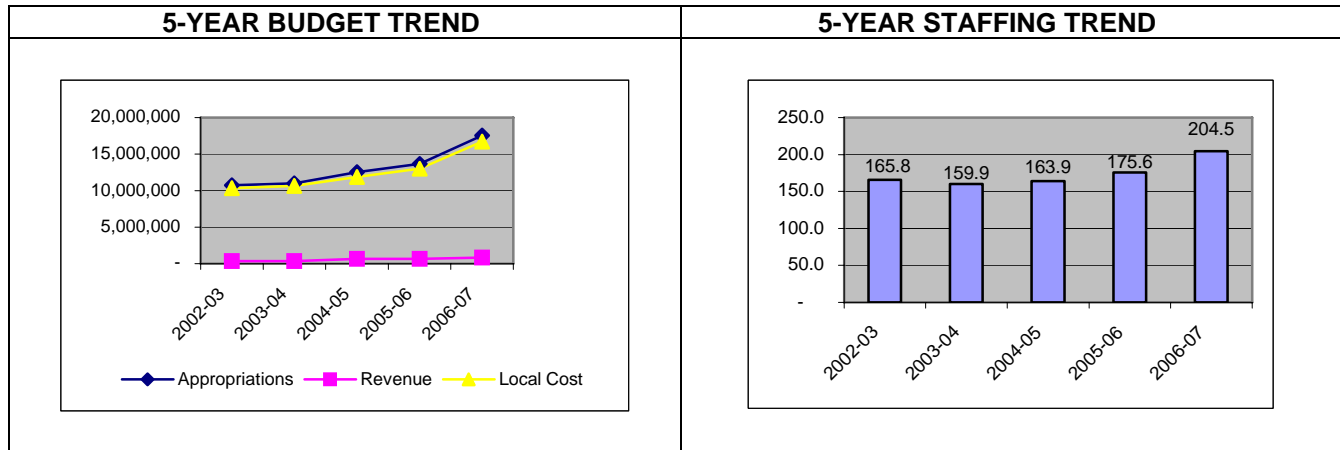


## Assessor

### DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

### BUDGET HISTORY



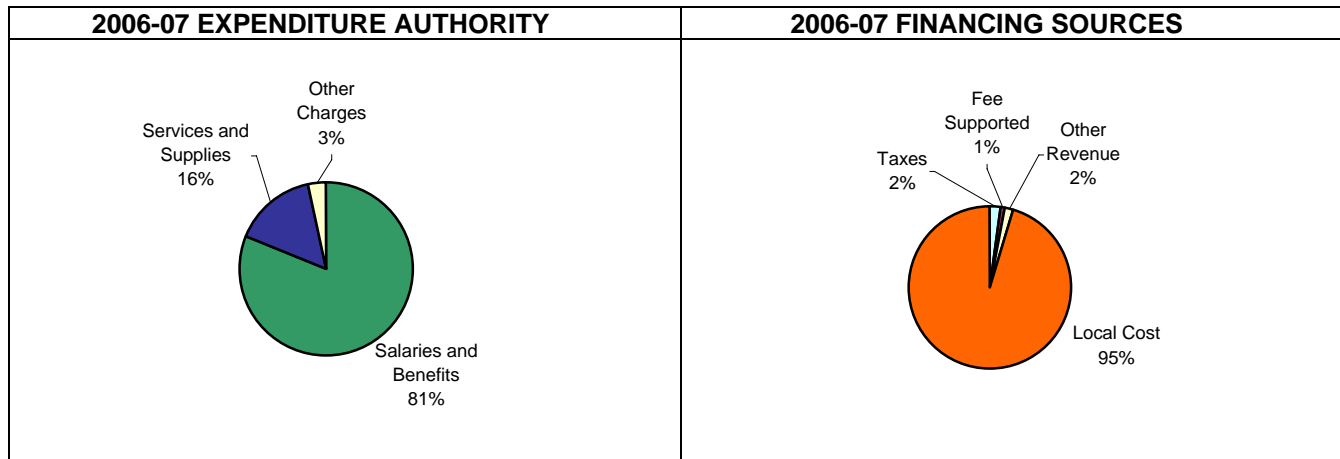
The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino, there have been a significant number of sales. In order to keep up with the growth, the Assessor's office has increased staff to maintain the growing workload. This is reflected in the staffing trend shown above. As with the staffing, the overall budget has correspondingly increased to meet the growth. The California Revenue and Taxation code requires several correspondences in order to properly inform the homeowners of any change in property status as well as requests for information. The required correspondence and their associated processing have increased the Assessor's overall budget.

### PERFORMANCE HISTORY

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Modified Budget	2005-06 Actual
Appropriation	10,617,333	11,060,121	13,421,216	15,192,068	14,509,372
Departmental Revenue	463,745	504,768	849,595	1,007,634	1,003,406
Local Cost	10,153,588	10,555,353	12,571,621	14,184,434	13,505,967
Budgeted Staffing				175.6	



## ANALYSIS OF FINAL BUDGET



GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2005-06 Final Budget	2006-07 Final Budget	Change From 2005-06 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	8,785,588	9,471,812	10,411,631	11,971,812	11,658,169	14,219,096	2,560,927
Services and Supplies	641,443	674,808	1,942,430	1,131,609	855,452	1,827,786	972,334
Central Computer	763,446	648,697	734,722	906,845	866,895	929,546	62,651
Equipment	-	-	31,685	166,726	-	115,000	115,000
Transfers	426,856	287,943	300,748	332,380	285,462	377,430	91,968
Total Appropriation	10,617,333	11,083,260	13,421,216	14,509,372	13,665,978	17,468,858	3,802,880
Operating Transfers Out	-	(23,139)	-	-	-	90,357	90,357
Total Requirements	10,617,333	11,060,121	13,421,216	14,509,372	13,665,978	17,559,215	3,893,237
<b>Departmental Revenue</b>							
Taxes	327,880	301,163	428,136	574,407	307,500	390,000	82,500
Current Services	-	-	47,628	149,095	90,000	150,000	60,000
Other Revenue	135,865	203,605	373,831	279,903	250,000	280,000	30,000
Total Revenue	463,745	504,768	849,595	1,003,406	647,500	820,000	172,500
Local Cost	10,153,588	10,555,353	12,571,621	13,505,967	13,018,478	16,739,215	3,720,737
Budgeted Staffing					175.6	204.5	28.9

In 2006-07, the department will incur increased costs to maintain current services, such as negotiated labor agreements, retirement, central computer and inflationary services and supplies purchases; and will incur decreased costs in worker's compensation. These costs are reflected in the Change From 2005-06 Final Budget column, along with changes related to department recommendations.

Budgeted staffing was also adjusted to reflect the additions of 1.85 Appraiser I, 0.75 Auditor Appraiser II and 0.96 Office Assistant III. The following positions were reduced 0.04 Appraisal Technician, 1.38 Appraiser II, 0.77 Appraiser III, 0.50 Assistant Assessor. Budgeted staffing reflects a net increase of 0.9 position. These adjustments (i.e., increases and decreases) account for the anticipated turnover in the upcoming fiscal year and was established based on historical trends.

The cost of performing the mandated functions of the Assessor's office has continued to grow over the recent past. In order to meet this demand, services and supplies were increased to better utilize the available funds for the mandated expenses (i.e., printing, presort & packaging, mileage reimbursement, travel, etc).



In 2006-07, fee revenue is projected to increase due to the real estate market being increasingly active (e.g., special assessments, change of ownership fees, and exclusion fees, etc.) as well as the increase in the values of the properties. It is anticipated that this trend will hold up for the next year and, therefore, revenue was increased to match expectations.

## **FINAL BUDGET CHANGES**

The Board approved an appropriation increase of \$616,156 from the Business Process Improvement Reserve for the purpose of creating a system for imaging building records.

The Board approved an appropriation increase of \$115,000 for the replacement of computer systems hardware and software for a more efficient Microsoft supported system.

Also, the Board approved an appropriation increase of \$1,803,900 for 28.0 positions and their corresponding services and supplies cost. The positions are as follows:

- 1.0 Office Assistant II to adequately cover the public inquiries.
- 8.0 Office Assistant IIIs to handle increase in public inquiries, tracking equipment and software licenses and providing clerical assistance to the drafting technicians.
- 4.0 Appraiser Is to handle increase in new construction transfer and ownership change activity.
- 4.0 Appraiser Technicians in valuation support to value low cost new construction, manufactured housing and business personal property allowing certified appraisal staff to concentrate on more complex property valuations.
- 1.0 Appraiser III to ensure high performance ratings on the periodic State Board of Equalization audits.
- 1.0 Title Transfer Technician II to provide quality control of recorded documents.
- 1.0 Business Systems Analyst II for the development of Assessor applications to automate manual processes.
- 2.0 Project Administrators to direct a variety of special projects.
- 2.0 Cadastral Drafting Technician IIs for the drawing of complex building records and performing duties as a team leader.
- 1.0 Facilities/Safety Manager to coordinate construction projects, remodels and maintenance.
- 3.0 Appraiser IIs for increased commercial and industrial construction and transfer activity.

The Board approved an appropriation increase of \$8,800 for reclassification of the following positions:

- Title Transfer Technician I to a Cadastral Drafting Technician I due to duties being more aligned with the tasks of a Cadastral Drafting Technician I.
- Office Assistant II to an Office Assistant III due to the regular duties shifting to align more with tasks of an Office Assistant III position.
- Title Transfer Technician I to a Title Transfer Technician II due to duties being more aligned with a Title Transfer Technician II.

In addition, the Board approved an appropriation increase of \$1,700 for fleet Management rate adjustments.

PERFORMANCE MEASURES		
Description of Performance Measure	2005-06 Actual	2006-07 Projected
Use of a satisfaction survey on the website consisting of a yes/no format to determine if the visitor found the information they were looking for. Baseline to be established prior to the start of 2006-07.	N/A	70% yes responses
Wait times to direct callers, compare to prior year's results.	N/A	5% Reduction
Number of new informational instruction sheets available in Spanish.	N/A	10% Increase
Residential appraiser's production rate.	N/A	10% Increase
Title Transfer Technician's production rate.	N/A	10% Increase
Percentage of reviewed change of ownership events that have been processed accurately.	N/A	95% (475)
Number of non-mandatory audits performed annually.	N/A	10% Increase (20 audits)
Complete hardware and software inventory.	N/A	95%
Provide increased public service.	N/A	10% increase in public outreach
Assure safe and efficient work environment.	N/A	95% availability
Cadastral drafting technician production rate.	N/A	10% Increase

